

### REMARKS

This is in response to the Office Action mailed on February 11, 2008. Claims 19-36 are pending and are rejected in the application. Claims 19 and 28 are presently amended. Claims 76-81 are newly added. Applicant submits that the amended claims are now allowable and respectfully requests issuance of the present application.

#### Claim Rejections – 35 U.S.C. § 112

In the Office Action, the Examiner rejected claims 19-36 under 35 U.S.C. §112, first paragraph, as failing to comply with the written description requirement. Specifically, the claims were rejected as purportedly containing subject matter which was not described in the specification in such a way as to reasonably convey to one skilled in the relevant art that the inventor(s), at the time the application was filed, had possession of the claimed invention.

In response, Applicant refers to numerous sections within the present invention Specification to support the presently claimed language. Particularly, to support the recited feature of “electronically storing a receipt record of the filed tax form in a government database of the government entity substantially immediately upon completed transmittal of the tax form,” Applicant refers to at least Pages 113-114, 117, and 121-124 of the Specification. For example, as is stated on Page 123, the “return status can be checked by customers on-line in ROS CIS immediately after the return is filed”, and as is stated on Pages 123-124, this CIS system provides the customer with the availability to view “electronic receipts” and other return-related information stored in the ROS database. Moreover, as is disclosed throughout the specification, in Page 96 for example, this ROS CIS system is operated by a government entity (referred to as the “Revenue” authority throughout the specification).

Similarly, the claimed feature reciting “wherein the receipt record represents an indication that the filed tax form has been submitted and includes information regarding the status of the filed tax form and wherein the receipt record is distinct from the filed tax form” is also described in at least the above-referenced pages of the specification. For example, Pages 113 and Pages 114-115 reference a ‘PRN receipt’ for successfully submitted tax returns. *See, also*, Figs. 24, 26. This PRN receipt clearly represents an indication that the filed tax form has been submitted, and

in addition, includes information regarding the status of the filed tax form, and is distinct from the tax form that was filed with the taxing entity.

Based on at least these cited sections within the specification, Applicant submits that the subject matter of the present claims is described in such a way as to reasonably convey to one skilled in the relevant art that the inventor, at the time the application was filed, had possession of the claimed invention. Accordingly, Applicant respectfully requests withdrawal of the rejection of all claims under 35 U.S.C. §112, first paragraph.

#### Claim Rejections – 35 U.S.C. § 103

In the Office Action, the Examiner rejected claims 19 and 28 under 35 U.S.C. §103(a) as being unpatentable over the article “WebTurboTax Brings The Full Power of Turbo Tax to the Web” (WebTurboTax) in view of Internal Revenue Bulletin Rev. Proc. 99-39 and in further view of the article “Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing.” Additionally, Claims 20-24 and 29-33 were rejected with §103(a) over *WebTurboTax, Rev. Proc. 99-39*, and the *Verisign* article, further in view of Miller (U.S. Patent No. 6,202,052); Claims 25-26 and 34-35 were rejected with §103(a) over *WebTurboTax, Rev. Proc. 99-39*, and the *VeriSign* article, further in view of Internal Revenue Bulletin Rev. Proc. 98-51; and Claims 27 and 36 were rejected with §103(a) over *WebTurboTax, Rev. Proc. 99-39*, and the *VeriSign* article, further in view of Stewart et al. (U.S. Patent No. 6,571,221). Applicant respectfully submits that the cited references, alone or in combination, do not teach or suggest each and every limitation of the amended claims.

As indicated above, Claims 19 and 28 are presently amended to clarify the steps involving transmission, receipt, and display of the receipt record of the filed tax form. Each of these steps more clearly recites the direct involvement of the governmental entity in providing confirmation for the tax form verification, as the receipt record is stored by the government entity and sent to the user by the government entity. In contrast, each of the cited references refers to actions which must be taken by non-government third parties in order to manually retrieve a filing status of the submitted tax form.

The independent claims are presently amended to indicate that the receipt record of the filed tax form is sent to the user from the government entity. Applicant respectfully submits that

this feature is not taught or suggested in the combination of cited references. Specifically, the Rev. Proc. 99-39 reference cited within the Office Action instead discloses that the “Electronic Filer...must retrieve the acknowledgement file” (Section 9, .03). As is disclosed within this reference, an “Electronic Filer” relates to an accounting service or firm, a software developer, or an agent such a tax preparer. (See Section 4, .02) Thus, Rev. Proc. 99-39 teaches that the disclosed acknowledgement file must be retrieved by the electronic filer, and that this electronic filer is not a government entity. In contrast, the claimed invention teaches that the receipt record is sent “from the government entity to the client computer”.

Further, the claimed invention is amended to recite “displaying the receipt record of the filed tax form to the user immediately after the tax form has been submitted, thereby providing the user with the status of the tax form transmission to the government entity.” For example, as is indicated in the exemplary tax interface operated by a government entity in Figure 24 of the present invention specification, this interface displays information provided directly from the government taxing authority to the user. Accordingly, this information immediately notifies the user of the status of the tax form transmission (e.g., whether the taxing authority has received the return, and whether transmission has been complete). The combination of cited references does not teach or suggest an immediate display of a receipt form. Rather, as is disclosed in Rev. Proc. 99-39, the “acknowledgment” must be retrieved “within two work days of transmission”, which plainly teaches away from an immediate display of the receipt record.

Additionally, the claimed feature reciting the request for the receipt record and the authentication of the receipt record is now presented within newly added Claims 76 and 79. Thus, in addition to independent Claims 19 and 28 reciting the display of the receipt record, dependent claims 76 and 79 recite the added step where a request for this receipt record is received from the user, and successful authentication is required before sending the receipt record. Applicant submits that the combination of the request, authentication, and display of a receipt record of a filed tax form as claimed in the present invention is not taught or suggested by the combination of the cited references.

As is further claimed in newly presented claims 78 and 81, the display of the receipt record includes a display of payment information and a unique receipt identifier for the tax form submitted to the government entity. For example, as is further displayed within exemplary

Figure 24 of the present invention specification, a unique receipt identifier is displayed for the submitted tax form, in combination with a number of payment details regarding the payment information submitted within the tax form. The combination of cited references does not teach or suggest the display of this information.


Additionally, as is further claimed in newly presented claims 77 and 80, a display of the receipt record and tax form is presented to the user through a website provided by the government entity. This government-provided website is distinguishable from the third-party software applications which are disclosed within the *Turbotax* and *IRS Revenue Procedure* references. There is no teaching or suggestion within any of these references that a website provides an interface for the user to submit tax forms or obtain the receipt record of the tax form, nor that any information relating to the tax form submission process is provided directly to the user through a website provided by the governmental entity.

Because the combination of the cited references fails to teach or suggest each and every limitation of the amended claims, Applicant respectfully asserts that a prima facie case of obviousness has not been established and that the independent claims are allowable. Further, claims 20-27, 29-36, and 76-81 are independently allowable and allowable as depending either directly or indirectly from independent claims 19 and 28. Accordingly, Applicant respectfully requests that the rejection of all claims under §103(a) be withdrawn.

**CONCLUSION**

Applicant respectfully requests that a Notice of Allowance be issued in this case. In the event a telephone conversation would expedite the prosecution of this application, the Examiner may reach the undersigned at (612) 607-7237. If any fees are due in connection with the filing of this paper, then the Commissioner is authorized to charge such fees, including fees for any extension of time, to Deposit Account No. 50-1901 (Docket 60021-357601).

Respectfully submitted,

By   
Christopher R. Hilberg, Reg. No. 48,740  
Customer No. 29838

**Oppenheimer Wolff & Donnelly LLP**  
45 South Seventh Street, Suite 3300  
Minneapolis, Minnesota 55402  
Telephone: 612.607.7237  
Facsimile: 612.607.7100  
E-mail: CHilberg@Oppenheimer.com